

# **SAO Fiscal Year 2026 Budget Request**

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This Report was run at the State Auditor level, under Core

Summary of the Core by Expenditure Types

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/26/24		FY26 DTREQ		FY26 DTREQ One Time		FY26 GVREC		FY26 GVREC One Time	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	9,428,790	161.77	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	48,081	0.00	0	0.00	2,495	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	7,708,608	106.58	11,358,939	161.77	964,093	13.14	11,358,939	161.77	0	0.00	0	0.00	0	0.00
Planned Hourly Wages	0	0.00	97,541	1.51	0	0.00	23,077	0.43	0	0.00	0	0.00	0	0.00	0	0.00
<b>Total PS</b>	<b>9,428,790</b>	<b>161.77</b>	<b>7,854,230</b>	<b>108.09</b>	<b>11,358,939</b>	<b>161.77</b>	<b>989,665</b>	<b>13.57</b>	<b>11,358,939</b>	<b>161.77</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
In State Travel	687,977	0.00	116,942	0.00	687,977	0.00	12,579	0.00	687,977	0.00	0	0.00	0	0.00	0	0.00
Out of State Travel	465	0.00	16,534	0.00	465	0.00	2,547	0.00	465	0.00	0	0.00	0	0.00	0	0.00
Fuel and Utilities	1,086	0.00	0	0.00	177	0.00	0	0.00	177	0.00	0	0.00	0	0.00	0	0.00
Supplies	33,391	0.00	57,126	0.00	33,391	0.00	2,335	0.00	33,391	0.00	0	0.00	0	0.00	0	0.00
Professional Development	45,624	0.00	86,459	0.00	45,624	0.00	2,550	0.00	45,624	0.00	0	0.00	0	0.00	0	0.00
Communications Services and Supplies	89,026	0.00	49,967	0.00	60,361	0.00	4,061	0.00	60,361	0.00	0	0.00	0	0.00	0	0.00
Professional Services	517,137	0.00	738,840	0.00	717,137	0.00	12,836	0.00	717,137	0.00	0	0.00	0	0.00	0	0.00
Housekeeping and Janitorial Services	379	0.00	0	0.00	16	0.00	0	0.00	16	0.00	0	0.00	0	0.00	0	0.00
Maintenance and Repair Services	57,308	0.00	121,404	0.00	68,308	0.00	40	0.00	68,308	0.00	0	0.00	0	0.00	0	0.00
Computer Equipment	240,615	0.00	316,871	0.00	473,115	0.00	0	0.00	473,115	0.00	0	0.00	0	0.00	0	0.00
Motorized Equipment	8	0.00	0	0.00	8	0.00	0	0.00	8	0.00	0	0.00	0	0.00	0	0.00
Office Equipment Expenses	38,546	0.00	8,094	0.00	28,546	0.00	1,358	0.00	28,546	0.00	0	0.00	0	0.00	0	0.00
Other Equipment	2,544	0.00	0	0.00	2,544	0.00	0	0.00	2,544	0.00	0	0.00	0	0.00	0	0.00
Building Lease Payments Operating	4,144	0.00	1,845	0.00	4,144	0.00	0	0.00	4,144	0.00	0	0.00	0	0.00	0	0.00
Equipment Lease Payments	3,050	0.00	887	0.00	2,050	0.00	57	0.00	2,050	0.00	0	0.00	0	0.00	0	0.00
Miscellaneous Expenses	6,714	0.00	9,027	0.00	6,714	0.00	424	0.00	6,714	0.00	0	0.00	0	0.00	0	0.00
Rebillable Expenses	23	0.00	0	0.00	14	0.00	0	0.00	14	0.00	0	0.00	0	0.00	0	0.00
<b>Total EE</b>	<b>1,728,037</b>	<b>0.00</b>	<b>1,523,995</b>	<b>0.00</b>	<b>2,130,591</b>	<b>0.00</b>	<b>38,787</b>	<b>0.00</b>	<b>2,130,591</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
Refunds Expense	0	0.00	526	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
<b>Total PSD</b>	<b>0</b>	<b>0.00</b>	<b>526</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>11,156,827</b>	<b>161.77</b>	<b>9,378,751</b>	<b>108.09</b>	<b>13,489,530</b>	<b>161.77</b>	<b>1,028,452</b>	<b>13.57</b>	<b>13,489,530</b>	<b>161.77</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

## CORE DECISION ITEM

State Auditor

Budget Unit 910001B

CORE - Office of the State Auditor

Bill Section 12.165

### 1. CORE FINANCIAL SUMMARY

	FY 2026 Department Request			
	GR	Federal	Other	Total
PS	9,238,459	1,271,545	848,935	11,358,939
EE	934,872	855,188	340,531	2,130,591
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>10,173,331</b>	<b>2,126,733</b>	<b>1,189,466</b>	<b>13,489,530</b>

<b>FTE</b>	<b>125.27</b>	<b>16.00</b>	<b>20.50</b>	<b>161.77</b>
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<b>Est. Fringe</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Federal Funds: 1115:State Auditor Federal  
 Other Funds: 1609:Conservation Commission Fund  
 1613:Parks Sales Tax Fund  
 1614:Soil and Water Sales Tax Fund  
 1648:Petition Audit Revolving Trust Fund

	FY 2026 Governor's Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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*Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

### 2. CORE DESCRIPTION

The Office of the State Auditor is required to perform various types of duties:

- State Agency Audits: Conducts audits of all state agencies, board & commissions, public & charter schools, all judicial circuits & all state agencies receiving federal funds
- County Audits: Conducts audits of all Missouri counties that do not have a county auditor
- Petition and Special Audits: Conducts audits of political subdivisions when requested by petition or the Governor
- HB 2111 (2024): Conducts audits of government entities when an investigation of a whistleblower complaint finds improper governmental activity
- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities
- Bond Registrations: Review and register all general obligation bonds issued by the State of Missouri and most political subdivisions
- Fiscal Notes: Prepares fiscal notes and fiscal note summaries on all initiative petitions and joint resolutions filed with the Secretary of State

### 3. PROGRAM LISTING (list programs included in this core funding)

## CORE DECISION ITEM

State Auditor

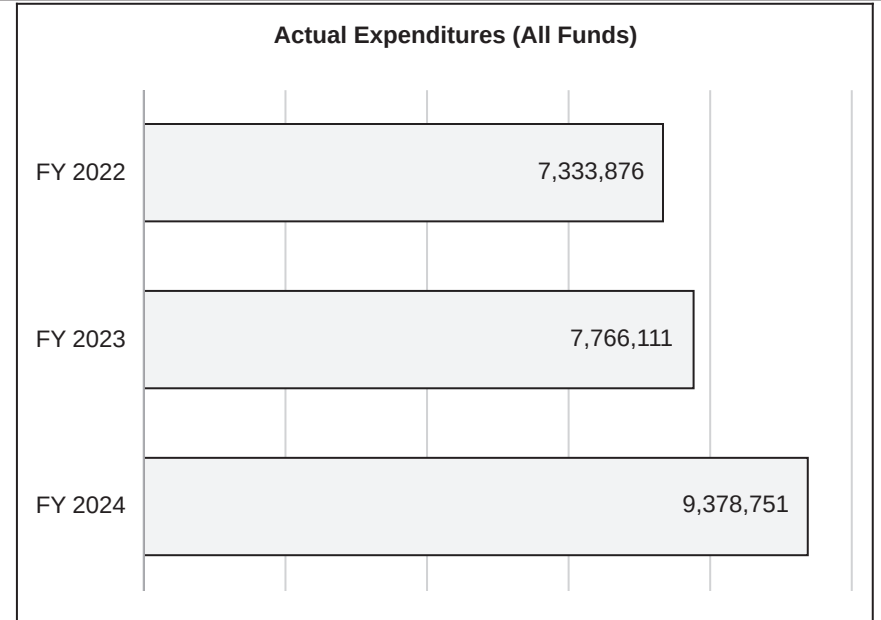
Budget Unit 910001B

CORE - Office of the State Auditor

Bill Section 12.165

### 4. FINANCIAL HISTORY

	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Current Yr. as of 9/26/24
Appropriations ( All Funds)	8,744,910	9,264,374	11,156,827	13,489,530
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Less Transfers Out	0	0	(400,000)	0
Plus Transfers In	0	0	400,000	0
Budget Authority (All Funds)	8,744,910	9,264,374	11,156,827	13,489,530
Actual Expenditures (all Fund	7,333,876	7,766,111	9,378,751	N/A
Unexpended (All Funds)	1,411,034	1,498,263	1,778,076	N/A
Unexpended by Fund:				
General Revenue	1,410,092	1,011,658	53,316	N/A
Federal	48	1,572	831,307	N/A
Other	894	485,033	893,453	N/A



\*Restricted amount is as of

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**CORE DECISION ITEM**

State Auditor

Budget Unit 910001B

CORE - Office of the State Auditor

Bill Section 12.165

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
<b>TAFP After VETOES</b>							
	PS	161.77	9,238,459	1,271,545	848,935	11,358,939	
	EE	0.00	934,872	855,188	340,531	2,130,591	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>161.77</b>	<b>10,173,331</b>	<b>2,126,733</b>	<b>1,189,466</b>	<b>13,489,530</b>	
<b>One-Times</b>							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FY 26 Beginning Core</b>							
	PS	161.77	9,238,459	1,271,545	848,935	11,358,939	
	EE	0.00	934,872	855,188	340,531	2,130,591	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	<b>Total</b>	<b>161.77</b>	<b>10,173,331</b>	<b>2,126,733</b>	<b>1,189,466</b>	<b>13,489,530</b>	
<b>Department Request Adjustments</b>							

CORE DECISION ITEM

State Auditor

Budget Unit 910001B

CORE - Office of the State Auditor

Bill Section 12.165

	Budget Class	FTE	GR	FED	OTHER	TOTAL	Explanation
Net Department Request Adjustments		0.00	0	0	0	0	
Department Request Core							
	PS	161.77	9,238,459	1,271,545	848,935	11,358,939	
	EE	0.00	934,872	855,188	340,531	2,130,591	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	161.77	10,173,331	2,126,733	1,189,466	13,489,530	
Governor's Recommended Core							
	PS	0.00	0	0	0	0	
	EE	0.00	0	0	0	0	
	PD	0.00	0	0	0	0	
	TRF	0.00	0	0	0	0	
	Total	0.00	0	0	0	0	

**CORE DECISION ITEM**

**State Auditor**

**Budget Unit 910001B**

**CORE - Office of the State Auditor**

**Bill Section 12.165**

**Summary of the Core by Expenditure Types**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/26/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
Regular Wages	9,428,790	161.77	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Leave Payouts	0	0.00	48,081	0.00	0	0.00	2,495	0.00	0	0.00	0	0.00
Benefit Eligible Wages	0	0.00	7,708,608	106.58	11,358,939	161.77	964,093	13.14	11,358,939	161.77	0	0.00
Planned Hourly Wages	0	0.00	97,541	1.51	0	0.00	23,077	0.43	0	0.00	0	0.00
<b>Total PS</b>	<b>9,428,790</b>	<b>161.77</b>	<b>7,854,230</b>	<b>108.09</b>	<b>11,358,939</b>	<b>161.77</b>	<b>989,665</b>	<b>13.57</b>	<b>11,358,939</b>	<b>161.77</b>	<b>0</b>	<b>0.00</b>
In State Travel	687,977	0.00	116,942	0.00	687,977	0.00	12,579	0.00	687,977	0.00	0	0.00
Out of State Travel	465	0.00	16,534	0.00	465	0.00	2,547	0.00	465	0.00	0	0.00
Fuel and Utilities	1,086	0.00	0	0.00	177	0.00	0	0.00	177	0.00	0	0.00
Supplies	33,391	0.00	57,126	0.00	33,391	0.00	2,335	0.00	33,391	0.00	0	0.00
Professional Development	45,624	0.00	86,459	0.00	45,624	0.00	2,550	0.00	45,624	0.00	0	0.00
Communications Services and Supplies	89,026	0.00	49,967	0.00	60,361	0.00	4,061	0.00	60,361	0.00	0	0.00
Professional Services	517,137	0.00	738,840	0.00	717,137	0.00	12,836	0.00	717,137	0.00	0	0.00
Housekeeping and Janitorial Services	379	0.00	0	0.00	16	0.00	0	0.00	16	0.00	0	0.00
Maintenance and Repair Services	57,308	0.00	121,404	0.00	68,308	0.00	40	0.00	68,308	0.00	0	0.00
Computer Equipment	240,615	0.00	316,871	0.00	473,115	0.00	0	0.00	473,115	0.00	0	0.00
Motorized Equipment	8	0.00	0	0.00	8	0.00	0	0.00	8	0.00	0	0.00
Office Equipment Expenses	38,546	0.00	8,094	0.00	28,546	0.00	1,358	0.00	28,546	0.00	0	0.00
Other Equipment	2,544	0.00	0	0.00	2,544	0.00	0	0.00	2,544	0.00	0	0.00
Building Lease Payments Operating	4,144	0.00	1,845	0.00	4,144	0.00	0	0.00	4,144	0.00	0	0.00
Equipment Lease Payments	3,050	0.00	887	0.00	2,050	0.00	57	0.00	2,050	0.00	0	0.00
Miscellaneous Expenses	6,714	0.00	9,027	0.00	6,714	0.00	424	0.00	6,714	0.00	0	0.00
Rebillable Expenses	23	0.00	0	0.00	14	0.00	0	0.00	14	0.00	0	0.00



**CORE DECISION ITEM**

**State Auditor**

**Budget Unit 910001B**

**CORE - Office of the State Auditor**

**Bill Section 12.165**

Account	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/26/24		FY26 DTREQ		FY26 GVREC	
	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE	Dollars	FTE
<b>Total EE</b>	<b>1,728,037</b>	<b>0.00</b>	<b>1,523,995</b>	<b>0.00</b>	<b>2,130,591</b>	<b>0.00</b>	<b>38,787</b>	<b>0.00</b>	<b>2,130,591</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
Refunds Expense	0	0.00	526	0.00	0	0.00	0	0.00	0	0.00	0	0.00
<b>Total PSD</b>	<b>0</b>	<b>0.00</b>	<b>526</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>Grand Total</b>	<b>11,156,827</b>	<b>161.77</b>	<b>9,378,751</b>	<b>108.09</b>	<b>13,489,530</b>	<b>161.77</b>	<b>1,028,452</b>	<b>13.57</b>	<b>13,489,530</b>	<b>161.77</b>	<b>0</b>	<b>0.00</b>

## FLEXIBILITY REQUEST FORM

<b>BUDGET UNIT NUMBER:</b> 91B <b>BUDGET UNIT NAME:</b> Office of the State Auditor <b>HOUSE BILL SECTION:</b> 12.165	<b>DEPARTMENT:</b> Office of the State Auditor  <b>DIVISION:</b>
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**1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.**

### DEPARTMENT REQUEST

#### 100% Flexibility Between Personal Service (PS) and/or Expense & Equipment (EE) by Fund

PS or EE	Fund Name	Fund Number	Approp Amount	Flex %	Flex Amount
PS	General Revenue	1101	9,238,459	100%	9,238,459
EE	General Revenue	1101	934,872	100%	934,872
PS	State Auditor - Federal	1115	1,271,545	100%	1,271,545
EE	State Auditor - Federal	1115	855,188	100%	855,188
PS	Conservation Commission	1609	56,904	100%	56,904
EE	Conservation Commission	1609	2,611	100%	2,611
PS	Parks Sales Tax	1613	28,421	100%	28,421
PS	Soil & Water Sales Tax	1614	27,431	100%	27,431
PS	Petition Audit Revolving	1648	736,179	100%	736,179
EE	Petition Audit Revolving	1648	337,920	100%	337,920

**2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.**

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
\$400,000	\$400,000	It is anticipated flexibility will be required to meet resource requirements to effectively meet auditing requirements pursuant to state and federal law.

**3. Please explain how flexibility was used in the prior and/or current years.**

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
Flexibility was required to meet resource requirements to effectively meet auditing requirements pursuant to state and federal law.	Flexibility will be required to meet resource requirements to effectively meet auditing requirements pursuant to state and federal law.

JOB CLASS DETAIL																
	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/26/24		FY26 DTREQ Core		FY26 DTREQ New Decision Items		FY26 GVREC Core		FY26 GVREC New Decision Items	
	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE
State Auditor																
G09333 - IT SR SYSTEMS ADMINISTRATOR	0	0.00	75,003	1.00	67,080	1.00	9,575	0.13	67,080	1.00	0	0.00	0	0.00	0	0.00
G09334 - IT SR APPLICATION DEVELOPER II	0	0.00	83,699	1.00	72,240	1.00	10,686	0.13	72,240	1.00	0	0.00	0	0.00	0	0.00
G09200 - STATE AUDITOR	113,201	1.00	113,200	1.00	116,823	1.00	14,452	0.13	116,823	1.00	0	0.00	0	0.00	0	0.00
G09201 - DEPUTY STATE AUDITOR	124,154	1.00	141,310	1.00	128,127	1.00	18,040	0.13	128,127	1.00	0	0.00	0	0.00	0	0.00
G09202 - DIRECTOR OF AUDITS	853,699	10.00	501,060	4.00	1,292,735	10.00	63,968	0.50	1,292,735	10.00	0	0.00	0	0.00	0	0.00
G09203 - AUDIT MANAGER	1,286,690	21.00	1,125,299	11.17	2,083,973	20.00	138,844	1.37	2,083,973	20.00	0	0.00	0	0.00	0	0.00
G09204 - SENIOR AUDITOR II	1,034,637	14.00	281,734	4.25	963,434	14.00	42,413	0.63	963,434	14.00	0	0.00	0	0.00	0	0.00
G09205 - STAFF AUDITOR II	804,706	16.00	727,442	13.50	891,249	16.00	81,311	1.48	891,249	16.00	0	0.00	0	0.00	0	0.00
G09206 - AUDIT ASSISTANT	23,177	0.50	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
G09207 - INTERN	33,276	5.77	27,977	0.83	34,548	5.77	12,868	0.38	34,548	5.77	0	0.00	0	0.00	0	0.00
G09209 - ASSISTANT DEPUTY	0	0.00	0	0.00	67,080	0.50	0	0.00	67,080	0.50	0	0.00	0	0.00	0	0.00
G09210 - DIRECTOR OF ADMINISTRATION	93,245	1.00	102,321	1.00	96,229	1.00	13,063	0.13	96,229	1.00	0	0.00	0	0.00	0	0.00
G09211 - EXECUTIVE ASSISTANT I	46,765	1.00	0	0.00	51,600	1.00	0	0.00	51,600	1.00	0	0.00	0	0.00	0	0.00
G09215 - ADMINISTRATIVE ASSISTANT	180,522	5.00	0	0.00	82,400	2.00	0	0.00	82,400	2.00	0	0.00	0	0.00	0	0.00
G09229 - CLERK-TYPIST	33,387	1.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
G09230 - EQUIPMENT-FACILITIES SUPERVISR	46,933	1.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
G09231 - CUSTODIAN	30,560	1.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
G09233 - DIRECTOR OF COMMUNICATIONS	0	0.00	124,139	1.00	129,000	1.00	15,848	0.13	129,000	1.00	0	0.00	0	0.00	0	0.00
G09234 - SENIOR AUDITOR I	868,576	12.00	561,914	8.82	799,151	12.00	80,645	1.25	799,151	12.00	0	0.00	0	0.00	0	0.00
G09235 - STAFF AUDITOR I	1,217,852	27.50	724,601	13.87	1,092,917	27.50	90,773	1.71	1,092,917	27.50	0	0.00	0	0.00	0	0.00
G09244 - INFO TECHNOLOGY ANALYST I	84,925	2.00	45,579	1.00	87,643	2.00	5,819	0.13	87,643	2.00	0	0.00	0	0.00	0	0.00
G09245 - INFO TECHNOLOGY ANALYST II	55,540	1.00	5,968	0.13	57,317	1.00	0	0.00	57,317	1.00	0	0.00	0	0.00	0	0.00
G09246 - INFO TECHNOLOGY ANALYST III	0	0.00	45,500	0.87	0	0.00	6,639	0.13	0	0.00	0	0.00	0	0.00	0	0.00
G09247 - INFO TECHNOLOGY MANAGER	90,649	1.00	101,500	1.00	93,550	1.00	12,959	0.13	93,550	1.00	0	0.00	0	0.00	0	0.00
G09248 - INFO SYSTEMS AUDIT MANAGER	90,649	1.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
G09252 - GENERAL COUNSEL	109,332	1.00	130,440	1.00	112,831	1.00	16,653	0.13	112,831	1.00	0	0.00	0	0.00	0	0.00
G09257 - INFO TECH SENIOR ANALYST I	60,251	1.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
G09258 - INFO TECH SENIOR ANALYST II	74,849	1.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
G09260 - INFO SYSTEMS SENIOR AUDITOR II	140,810	2.00	0	0.00	145,316	2.00	0	0.00	145,316	2.00	0	0.00	0	0.00	0	0.00
G09261 - ASSISTANT DIRECTOR OF AUDITS	307,604	3.00	117,824	1.00	162,647	1.50	15,042	0.13	162,647	1.50	0	0.00	0	0.00	0	0.00
G09264 - SENIOR AUDITOR III	469,500	10.00	723,773	9.92	760,388	10.00	75,330	1.00	760,388	10.00	0	0.00	0	0.00	0	0.00
G09265 - STAFF AUDITOR III	376,829	10.00	736,171	13.26	575,196	10.00	85,688	1.50	575,196	10.00	0	0.00	0	0.00	0	0.00
G09266 - INFO TECH SENIOR ANALYST III	0	0.00	77,323	1.00	82,560	1.00	10,041	0.13	82,560	1.00	0	0.00	0	0.00	0	0.00
G09269 - LEGISLATIVE LIAISON	0	0.00	0	0.00	77,400	1.00	0	0.00	77,400	1.00	0	0.00	0	0.00	0	0.00
G09270 - CHIEF OF STAFF	93,268	1.00	108,700	1.00	113,520	1.00	13,877	0.13	113,520	1.00	0	0.00	0	0.00	0	0.00
G09271 - LOCAL GOVERNMENT SUPERVISOR	76,768	1.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
G09272 - FISCAL & ADMINISTRATIVE SUPVSR	76,363	1.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
G09273 - FISCAL & ADMINISTRATIVE ASST I	97,514	2.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
G09276 - DIR OF COMM/SR POLICY ADVISOR	111,802	1.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
G09277 - CHIEF LITIGATION COUNSEL	109,332	1.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
G09278 - SENIOR LEGISLATIVE ADVISOR	61,326	1.00	0	0.00	63,288	1.00	0	0.00	63,288	1.00	0	0.00	0	0.00	0	0.00
G09279 - MEDIA DIRECTOR	70,058	1.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
G09280 - SPECIAL ADVISOR	80,041	1.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
G09286 - MANAGER OF HUMAN RESOURCES	0	0.00	77,000	1.00	82,560	1.00	9,830	0.13	82,560	1.00	0	0.00	0	0.00	0	0.00
G09290 - EXECUTIVE ASSISTANT II	0	0.00	0	0.00	51,600	1.00	0	0.00	51,600	1.00	0	0.00	0	0.00	0	0.00
G09292 - EXEC ASST TO STATE AUDITOR	0	0.00	50,002	1.00	0	0.00	6,384	0.13	0	0.00	0	0.00	0	0.00	0	0.00
G09293 - LOCAL GOV'T/POLICY SR ANALYSTII	0	0.00	67,842	1.00	72,240	1.00	8,661	0.13	72,240	1.00	0	0.00	0	0.00	0	0.00
G09295 - FISCAL & ADMIN ASST III	0	0.00	119,287	2.00	123,840	2.00	15,229	0.25	123,840	2.00	0	0.00	0	0.00	0	0.00
G09306 - EXECUTIVE ASSISTANT III	0	0.00	56,267	1.00	61,920	1.00	7,184	0.13	61,920	1.00	0	0.00	0	0.00	0	0.00
G09309 - DATA TEAM MANAGER	0	0.00	96,654	1.00	104,097	1.00	12,583	0.13	104,097	1.00	0	0.00	0	0.00	0	0.00
G09314 - LEGAL ASSISTANT II	0	0.00	14,981	0.32	46,440	1.00	0	0.00	46,440	1.00	0	0.00	0	0.00	0	0.00
G09320 - SR INVST & LAW ENFRMNT LIAISON	0	0.00	15,029	0.14	41,280	0.50	1,399	0.01	41,280	0.50	0	0.00	0	0.00	0	0.00
G09321 - SENIOR DIRECTOR	0	0.00	65,138	0.50	0	0.00	8,316	0.06	0	0.00	0	0.00	0	0.00	0	0.00
G09324 - FACIL/EQUIP/EMER MGR COOR II	0	0.00	56,267	1.00	61,920	1.00	7,184	0.13	61,920	1.00	0	0.00	0	0.00	0	0.00
G09326 - FISCAL PERSONNEL & ADMIN MGR	0	0.00	84,337	1.00	87,720	1.00	10,767	0.13	87,720	1.00	0	0.00	0	0.00	0	0.00
G09327 - CHF OF INVESTIGATIONS PC&F DIV	0	0.00	82,025	1.00	82,560	1.00	10,472	0.13	82,560	1.00	0	0.00	0	0.00	0	0.00
G09328 - GOVT SPECIALIST III	0	0.00	54,819	1.00	56,760	1.00	6,998	0.13	56,760	1.00	0	0.00	0	0.00	0	0.00
G09329 - DEPUTY GENERAL COUNSEL	0	0.00	101,167	1.00	103,200	1.00	13,660	0.13	103,200	1.00	0	0.00	0	0.00	0	0.00
G09330 - TRAINING MANAGER	0	0.00	85,315	1.00	82,560	1.00	10,892	0.13	82,560	1.00	0	0.00	0	0.00	0	0.00
BUCKET - LEAVE PAYOUTS	0	0.00	48,081	0.00	0	0.00	2,495	0.00	0	0.00	0	0.00	0	0.00	0	0.00

JOB CLASS DETAIL																
	FY24 Budget		FY24 Actual		FY25 Budget		FY25 Actual as of 9/26/24		FY26 DTREQ Core		FY26 DTREQ New Decision Items		FY26 GVREC Core		FY26 GVREC New Decision Items	
	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE
BUCKET - PLANNED HOURLY WAGES	0	0.00	97,541	1.51	0	0.00	23,077	0.43	0	0.00	0	0.00	0	0.00	0	0.00
<b>Total</b>	<b>9,428,790</b>	<b>161.77</b>	<b>7,854,230</b>	<b>108.09</b>	<b>11,358,939</b>	<b>161.77</b>	<b>989,665</b>	<b>13.57</b>	<b>11,358,939</b>	<b>161.77</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
Total General Revenue	7,074,062	125.27	6,830,831	94.09	9,238,459	125.27	891,275	12.28	9,238,459	125.27	0	0.00	0	0.00	0	0.00
Total Federal	1,232,117	16.00	914,145	12.91	1,271,545	16.00	81,656	1.08	1,271,545	16.00	0	0.00	0	0.00	0	0.00
Total Other Funds	1,122,611	20.50	109,254	1.10	848,935	20.50	16,734	0.20	848,935	20.50	0	0.00	0	0.00	0	0.00
Note: Totals Include Non-Counts																

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:** State Auditor's Office  
**FUND NAME:** Petition Audit Revolving Trust Fund  
**FUND NUMBER:** 1648

<input checked="checked" type="checkbox"/> Statutory <input type="checkbox"/> Constitutional Statute or Constitutional Reference	<input type="checkbox"/> Federal Fund <input type="checkbox"/> Administratively Created <input type="checkbox"/> Interest Deposited to Fund	<input type="checkbox"/> Subject to Biennial Sweep <input checked="checked" type="checkbox"/> Subject to Other Sweeps (see notes)
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29.230 RSMo.

	FY24 Adjusted Approp	FY24 Prior Year Actual	FY25 Adjusted Approps	FY26 Department Request	FY26 Governor Recommended
<b>FUND OPERATIONS</b>					
Beginning Cash Balance	302,099	302,099	333,314	933,314	933,314
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	209,827	209,827	600,000	500,000	0
Transfers In	0	0	0	0	0
Total Receipts	209,827	209,827	600,000	500,000	0
Total Resources Available	511,926	511,926	933,314	1,433,314	933,314
Appropriations (Includes ReApprops):					
Operating Approps	1,051,271	157,828	1,074,099	1,074,099	0
Transfer Approps	432,354	20,784	527,427	527,427	0
Capital Improvements Approps	0	0	0	0	0
Total Approps	1,483,625	178,612	1,601,526	1,601,526	0
<b>BUDGET BALANCE</b>	(971,699)	333,314	(668,212)	(168,212)	933,314
Unexpended Appropriation	1,305,013	0	1,601,526	600,000	0
Other Adjustments	0	0	0	0	0
<b>ENDING CASH BALANCE</b>	333,314	333,314	933,314	431,788	933,314
<b>FUND OBLIGATIONS</b>					
<b>ENDING CASH BALANCE</b>	333,314	333,314	933,314	431,788	933,314
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	0	0	0	0	0
Total Other Obligations	0	0	0	0	0
<b>UNOBLIGATED CASH BALANCE</b>	333,314	333,314	933,314	431,788	933,314

Totals include Non-Counts.

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:** State Auditor's Office  
**FUND NAME:** Petition Audit Revolving Trust Fund  
**FUND NUMBER:** 1648

<b>Revenue Source</b>	Revenues are reimbursements of costs from political subdivisions the SAO incurred when performing petition audits on requesting political subdivisions.
<b>Fund Purpose</b>	The state auditor audits any political subdivision whose requisite percent of voters has signed a petition requesting an audit. This fund will account for moneys received by the state for the performance of these audits. Moneys may also be appropriated by the General Assembly if necessary.
<b>Explanation of Unexpended Appropriation Amount</b>	Revenue to the petition audit fund is unpredictable. Petition audit funds are spent, as needed, to cover expenses related to conducting petition audits.
<b>Explanation of Other Amounts</b>	Revenue to the petition audit fund is unpredictable. Petition audit funds are spent, as needed, to cover expenses related to conducting petition audits.
<b>Explanation of Outstanding Projects</b>	There are always petition audits in progress. Petitions become active when the local election authority has verified the signatures that have been collected by the petitioner and submitted to the SAO. The amount and timing of petition audits cannot be predicted.
<b>Explanation of Cash Flow Needs</b>	This is a revolving fund which receives reimbursements for operating costs incurred when performing petition audits on political subdivisions. The political subdivisions are billed for the cost of the audit, and the fund is then used to pay operating costs for the next cycle of petition audits. Any reduction in funding would jeopardize the SAO's ability to perform audits when petitions are received.
<b>Other Notes</b>	Pursuant to Section 29.230.3, the monies in the fund are exempt from the provisions of 33.080 RSMo. The moneys in the fund shall not be transferred and placed to the credit of the general revenue until the amount at the end of any biennium exceeds \$1 million. The amount in the fund which shall lapse is the amount which exceeds \$1 million.

Totals include Non-Counts.

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:** State Auditor's Office

**FUND NAME:** State Auditor Federal

**FUND NUMBER:** 1115

☐  
  
☐

Statutory

Constitutional

Statute or Constitutional Reference

☒  
  
☒  
  
☐

Federal Fund

Administratively Created

Interest Deposited to Fund

☐  
  
☐

Subject to Biennial Sweep

Subject to Other Sweeps (see notes)

	FY24	FY24	FY25	FY26	FY26
	Adjusted Approp	Prior Year Actual	Adjusted Approps	Department Request	Governor Recommended
<b>FUND OPERATIONS</b>					
Beginning Cash Balance	2,544,739	2,544,739	3,184,083	2,880,273	2,880,273
Receipts:					
Revenue (Cash Basis: July 1 - June 30)	2,422,916	2,422,916	2,450,000	2,450,000	0
Transfers In	0	0	0	0	0
Total Receipts	2,422,916	2,422,916	2,450,000	2,450,000	0
Total Resources Available	4,967,655	4,967,655	5,634,083	5,330,273	2,880,273
Appropriations (Includes ReApprops):					
Operating Approps	2,088,205	1,255,998	2,127,633	2,127,633	0
Transfer Approps	551,525	527,573	626,177	626,177	0
Capital Improvements Approps	0	0	0	0	0
Total Approps	2,639,730	1,783,572	2,753,810	2,753,810	0
<b>BUDGET BALANCE</b>	2,327,925	3,184,083	2,880,273	2,576,463	2,880,273
Unexpended Appropriation	856,158	0	0	0	0
Other Adjustments	0	0	0	0	0
<b>ENDING CASH BALANCE</b>	3,184,083	3,184,083	2,880,273	2,576,463	2,880,273
<b>FUND OBLIGATIONS</b>					
<b>ENDING CASH BALANCE</b>	3,184,083	3,184,083	2,880,273	2,576,463	2,880,273
Other Obligations					
Outstanding Projects	0	0	0	0	0
Cashflow Needs	0	0	0	0	0
Total Other Obligations	0	0	0	0	0
<b>UNOBLIGATED CASH BALANCE</b>	3,184,083	3,184,083	2,880,273	2,576,463	2,880,273

Totals include Non-Counts.

**STATE OF MISSOURI  
FUND FINANCIAL SUMMARY**

**DEPARTMENT:** State Auditor's Office

**FUND NAME:** State Auditor Federal

**FUND NUMBER:** 1115

<b>Revenue Source</b>	Revenues are reimbursements of costs from State Agencies the SAO incurred when performing audits of applicable federal funds received by agencies.
<b>Fund Purpose</b>	The State Auditor audits agencies whose federal monies received meet SWSA/SWFS requirements. This fund will account for moneys received by the state auditor for the performance of these audits. Moneys may also be appropriated by the General Assembly as necessary.
<b>Explanation of Unexpended Appropriation Amount</b>	The SAO revolving audit fund relies on reimbursements received for SWSA/SWFS audits. Additional appropriated funds were approved late in FY24 but timing was not sufficient to allow the SAO to spend the revenue, as well as staffing shortages the SAO is working to resolve.
<b>Explanation of Other Amounts</b>	SWSA/SWFS audits recur annually and unexpended funds received in prior years are used to cover a portion of costs in the following year as agencies are not billed until the work has been completed.
<b>Explanation of Outstanding Projects</b>	SWSA/SWFS audits recur annually and unexpended funds received in prior years are used to cover a portion of costs in the following year as agencies are not billed until the work has been completed.
<b>Explanation of Cash Flow Needs</b>	This is a revolving fund which receives reimbursements for operating costs incurred when performing SWSA/SWFS audits of federal dollars received by state agencies. The agencies are billed for a portion of the cost of the audit, and the fund is then used to pay various SAO operating costs for the next cycle of audits.
<b>Other Notes</b>	The monies in the fund are federal monies and are exempt from the provisions of 33.080 RSMo. The moneys in the fund shall not be transferred and placed to the credit of the general revenue.

Totals include Non-Counts.